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DATE: April 24, 2006

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Fax: 571-273-8300 : Applicant:
From: The Small : Filed:
Patent Law Group LLP :
 : Atty. Dkt. No.:
 : Title:

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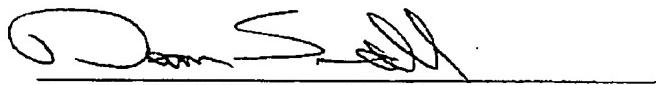
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- Change of Power of Attorney and Change of Correspondence Address (1 page)
- Schedule A (13 pages)

Total pages including cover page: 15

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Dean D. Small, Reg. No.: 34,730

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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

: Art Unit:

Serial No.: SEE ATTACHED SCHEDULE A

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For:

:

POWER OF ATTORNEY AND
CHANGE OF CORRESPONDENCE ADDRESS

Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

I, Tazwell L. Anderson, Jr., am the president for Immersion Entertainment LLC, who is the Assignee of the entire right, title, and interest in the applications and patents identified on the attached Schedule A. Under the authority granted to me by Immersion Entertainment LLC, I hereby: (i) revoke all previous powers of attorney given in the applications and patents identified on the attached Schedule A; and (ii) appoint the following attorneys or agents as Grundfos' attorneys and agents to prosecution the applications identified on the attached Schedule A and transact all business in the Patent and Trademark Office connected therewith.

Dean D. Small, Registration Number: 34,730

Jay J. Heette, Registration Number: 50,666

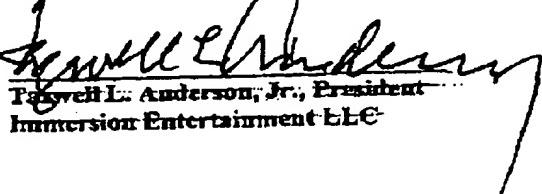
Evan R. Sotiriou, Registration Number: 46,247

Please direct all correspondence in connection with said applications to:

Dean D. Small
The Small Patent Law Group LLP
611 Olive Street, Suite 1611
St. Louis, MO 63101

Respectfully Submitted,

Date: April 19, 2006


Tazwell L. Anderson, Jr., President
Immersion Entertainment LLC

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SCHEDULE A

**Title: ELECTRONIC HANDHELD AUDIO/VIDEO RECEIVER AND
LISTENING/VIEWING DEVICE**

Inventor(s): Anderson, Wood, et al

S.N.: 09/837,128

Filed: April 18, 2001

P.N.: N/A

Issue Date: N/A

Atty Dkt No.: 20973-15

Recordation Date: N/A